

IN THE SUPREME COURT OF ALABAMA

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**VFJ VENTURES, INC.**  
**(f/k/a VF JEANSWEAR, INC.),**

*Petitioner,*

v.

**G. THOMAS SURTEES**, in his official capacity as  
Commissioner of the Department of Revenue for the State  
of Alabama, and the **STATE OF ALABAMA DEPARTMENT OF  
REVENUE**,

Respondents.

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**BRIEF OF THE AMICUS CURIAE MULTISTATE TAX COMMISSION  
IN SUPPORT OF RESPONDENTS**

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On a Writ of Certiorari to the Alabama Court  
of Civil Appeals, Cause No. 2060478.

From the Circuit Court of Montgomery County,  
Alabama, Case No. CV-03-3172.

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